

No. 10410

United States
Circuit Court of Appeals
For the Ninth Circuit. 13

GRIFFITHS DAIRY, INC., a corporation,

Appellant,

vs.

CLARK SQUIRE, Collector of Internal Revenue,

Appellee.

Transcript of Record

Upon Appeal from the District Court of the United States
for the Western District of Washington
Northern Division

FILED

MAY 24 1943

PAUL P. O'BRIEN,
CLERK

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[Clerk's Note: When deemed likely to be of an important nature, errors or doubtful matters appearing in the original certified record are printed literally in *italic*; and, likewise, cancelled matter appearing in the original certified record is printed and cancelled herein accordingly. When possible, an omission from the text is indicated by printing in *italic* the two words between which the omission seems to occur.]

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ATTORNEYS OF RECORD

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United States Court House,

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Seattle, Washington,

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[1*]

In District Court of the United States,
Western District of Washington,
Northern Division.

No. 454

GRIFFITHS DAIRY, INC., AUSTIN E. GRIF-
FITHS, JR.,

Plaintiffs,

vs.

GUY T. HELVERING, as Commissioner, CLARK
SQUIRE, as Collector of Internal Revenue,
and THOR W. HENRICKSEN, as Acting Col-
lector of Internal Revenue,

Defendants.

COMPLAINT.

Plaintiffs, for cause of action against defendants,
allege:

Plaintiffs invoke the jurisdiction of this Court
because this is a controversy arising under and by
virtue of Schedule A-2 of Title VIII of the United
States Revenue Act of 1926, as amended by Section
722 (a) of the Revenue Act of 1932; and under and
by virtue of Schedule A-3 of Title VIII of the
United States Revenue Act of 1926, as amended
by Section 723 (a) of the Revenue Act of 1932.

I.

That plaintiff corporation was organized under
the laws of the State of Washington, July 5, 1940,
and is doing business in Seattle in said state. That

plaintiff Austin E. Griffiths, Jr. during all the times in this Complaint stated was and is a citizen of the United States and of said state, residing in King County thereof.

II.

That defendant Guy T. Helvering is the duly appointed, qualified Commissioner of Internal Revenue, and defendant Clark Squire is the duly appointed, qualified Collector of Internal Revenue, and defendant Thor W. Henricksen is the duly appointed, qualified and Acting Collector, Tacoma District, Treasury Department, in the State of Washington, of the United States of America, and were such officers during the time in this Complaint stated. [2]

III.

That plaintiff corporation was organized in the manner following: That Austin E. Griffiths, Jr. and his wife were for many years prior thereto and on the 5th day of July, 1940, the owners, as a Washington State community, of a dairy business in and about said Seattle known as the Griffiths Dairy, and which business comprised eleven (11) milk routes, trucks, cans, furniture, and other dairy equipment of an estimated value of \$60,685.00, and at the same time were in debt on account of said business in the sum of \$34,780.00.

IV.

That said Griffiths, Jr. was advised to form a corporation and to pay for the capital stock by turn-

ing over to the corporation said dairy business, routes, trucks, equipment, and goodwill relating thereto at an estimated value of \$60,685.00, subject to the said debts of \$34,780.00, the said debts to be paid by said corporation in due course of its business.

V.

That said Griffiths, his wife, and one of his said dairy employees, Byron T. Parry, did organize plaintiff corporation on the date aforesaid as follows: Said Griffiths, Jr., said wife, and Parry were the sole incorporators and the sole and first directors and officers thereof.

VI.

That said Griffiths, Jr. subscribed for 39,000 shares, his wife for 9,000 shares, said Parry for 2,000 shares, and being all the shares of said corporation.

VII.

That the capital stock of said corporation was fixed at 50,000 shares, each of no par value, of which 14,000 were preferred and 36,000 were common stock. [3]

VIII.

That Griffiths and his wife paid for all of said stock or shares by sale or transfer to said corporation of said dairy business, its routes, trucks, equipment, and goodwill thereof as a going concern, and said corporation accepted, took over, and entered into possession of the same in full payment of its capital stock and shares.

IX.

That in this transaction the capital stock was fixed at \$50,000.00, no par value, divided as aforesaid, and the property sold or transferred to it was estimated or appraised at \$60,685.00, and the said debts assumed by it amounted to and were fixed in the sum of \$34,780.00, and the shares of stock were assumed or said to be worth \$1.00 each.

X.

That the shares of said Parry subscribed as aforesaid were given or set over to him by reason of his then employment and of bonus money coming to him from said Griffiths and wife and to qualify him as a director of the corporation.

XI.

That prior to and on the 14th day of February, 1941, no persons subscribed for, took, or bought shares of said corporation other than as before stated, except as follows: M. Clothier took 1,000 shares at an estimated price or value of \$1,000.00 to apply on a prior debt in excess of that sum then due said Clothier from said Griffiths Dairy and pursuant to an agreement that in case said corporation was formed said Clothier would subscribe for 1,000 shares and apply \$1,000.00 to reduce said debt against said Griffiths Dairy and against said corporation, and, provided, further, that said corporation would continue to buy dairy supplies from said Clothier substantially to the extent to which said Griffiths Dairy had previously bought dairy

supplies; and one Donald Sell took 600 shares of stock at an estimated or fixed value of \$600.00, or \$1.00 per share, by reason of being employed by plaintiff as a milk driver, and with the further agreement that, in case said Sell ceased to be so employed, then his said shares were to be taken back by the corporation at the same price charged or paid for them. [4]

XII.

That on or between the 14th and 24th days of February, 1941, defendants assessed, imposed, and levied against plaintiffs a revenue documentary stamp tax of \$55.00 on account of the original subscription of said Griffiths, Jr., his wife, and Parry as aforesaid; and also assessed, imposed, and levied the further sum of \$1,100.00 against plaintiffs by reason of the alleged gift or transfer to said treasury of the stock or shares which was given to said corporation by said Griffiths, Jr. and wife; and defendants also assessed, imposed, and levied the further sum of \$80.00 on account of the subsequent issuance or transfer to said Clothier and Sell of said 1,600 shares, amounting to the sum total of \$1,235.00; and defendants have also added thereto a penalty of \$61.75 and interest of \$2.47 and further interest on the whole of said total sum from said last date at the rate of 1% per month until the whole of said tax shall have been paid.

XIII.

That no person has subscribed or taken stock of plaintiff corporation other than as aforesaid,

namely, to reduce a prior debt or upon a special inducement of employment by plaintiff and the payment thereof in all or in part out of wages paid said subscriber by plaintiff.

XIV.

That the corporation was formed to take over the said Griffiths Dairy business in order that the said business might be carried on more advantageously and with the expectation that prior creditors of said business would take stock in full or in part-payment of their claims, and that employees would become interested in plaintiffs' business and become part owners thereof by taking stock therein. And plaintiffs allege both said purposes have failed by reason of the imposition of said stamp taxes. [5]

XV.

That said stock is and always has been without market value and unsaleable for cash in Seattle or elsewhere. That said stock was made of no par value because of its having no market or fixed value by reason of the nature of the corporation and the purpose of its formation in taking over an existing business, subject as aforesaid to the payment of the debts against said business.

XVI.

That during all the times in this Complaint stated all of said stock has had and now has only a nominal value, either for sale or for documentary stamp taxation purposes.

XVII.

Plaintiffs allege said stamp taxes and each of them were and are erroneously, arbitrarily, and illegally imposed, levied, and assessed against plaintiffs, and that said taxes have been and are being wrongfully collected by defendants from plaintiffs.

XVIII.

Plaintiffs allege that said taxes are so excessive and so without legal or other just basis that they were and are exactions and confiscation, and the collection thereof deprives plaintiffs, under the name of taxation, of their property without due process of law, and that said taxes have been and are being collected by defendants without authority of law.

XIX.

That plaintiffs have protested to defendants the legality and justice of said taxes but nevertheless have under compulsion paid part thereof and are under agreement of date March 24, 1941, CST=19581-RT: VLH, subject to their protest, to pay at rate of \$120.00 per month the remainder thereof. That they petitioned defendants, and in particular defendant Commissioner, for abatement of said tax, penalty and *intent* and for refund of the amount thereof, \$120.00 then paid, but said petition was on June 17, 1941 by defendants denied. MT=S.T=RFM-C1.M-94789. [6]

XX.

That defendants and each of them acted in the premises as aforesaid wholly as said officers of the

Government of the United States and in the interest and for the use and benefit of said Government and in discharge, however erroneously, of their several and respective duties as such officers.

Wherefore, plaintiffs pray that said tax be adjudged illegal and void, and for judgment against defendants and each of them for the amount of tax or refund thereof now paid or which may be paid pending the trial of this cause; or that the real or market or lawful value of said stock shall be ascertained and fixed on the trial of this cause, and for judgment deciding when and by whom, if at all, said treasury stock, gift, or transfer shall be taxed and paid.

Plaintiffs pray for such other, further, and different judgment and relief as may be lawful, just, and equitable, and for their costs and disbursements.

AUSTIN E. GRIFFITHS

Attorney for Plaintiffs.

Office & Postoffice Address:

608-9 Fourth & Cherry

Bldg.,

Seattle, Washington.

(Duly verified.)

[Endorsed]: Filed Dec. 23, 1941 [7]

In the District Court of the United States for the
Western District of Washington, Northern
Division

Civil Action

No. 454

GRIFFITHS DAIRY, INC.,

Plaintiff,

vs.

CLARK SQUIRE, Collector of Internal Revenue,
Defendant.

ANSWER

Comes now J. Charles Dennis, United States Attorney, and for answer to the complaint filed in the above entitled action as amended by the Order on Motion herein on September 8, 1942, dismissing the action as to the plaintiff, Austin E. Griffiths, Jr., and as to Guy T. Helvering and Thor W. Hendricksen, defendants, and admits, denies, and alleges as follows:

1. Denies the allegations of Paragraphs I to XI, inclusive, XIII to XVIII, inclusive, and XX of the complaint.

2. Denies the allegations of Paragraph XII of the complaint. Admits, however, that on January 29, 1941, a stamp tax was assessed on the December, 1940, Miscellaneous Tax List of the Commissioner of Internal Revenue in the amount of \$1,235; that payments were made thereon as follows: March 26, 1941, \$120; May 8, 1941, \$120; June 10, 1941, \$120; and October 8, 1941, \$240.

3. Denies the allegations of Paragraph XIX of the complaint. Admits, however, that on April 5, 1941, Griffiths Dairy, Inc., filed a Form 843, requesting the abatement of the above mentioned assessment of \$1,235, "plus penalty and interest of \$170.15", to which is attached a document captioned "Petition for Refund", dated March 28, 1941, praying for "a return of the sum of \$20.00, being overpayment in such amount"; and that the said Form 843 was considered by the Commissioner of Internal Revenue to be a claim in abatement and was rejected as such [10] under date of June 17, 1941, in a letter addressed to Griffiths Dairy, Inc.

4. Denies the allegations contained in the concluding paragraph of the complaint and that the complainant is entitled to the relief prayed for in the complaint.

Wherefore, It is prayed that the complaint be dismissed with costs taxed to the plaintiff.

J. CHARLES DENNIS

United States Attorney

Received a copy of the within Answer this 18th day of Sept. 1942.

AUSTIN E. GRIFFITHS

By FREDK R. BURCH

Attorney for Plaintiff.

[Endorsed]: Filed Sept. 18, 1942. [10-A]

[Title of District Court and Cause.]

FINDINGS OF FACT AND CONCLUSIONS OF LAW

The above-entitled cause came on regularly for trial on the 10th day of March, 1943, before the above-entitled Court, Honorable Charles H. Leavy presiding therein, sitting without a jury.

The plaintiff appeared by its attorney, Austin E. Griffiths, and the defendant appeared by its attorneys, J. Charles Dennis, United States Attorney, and Thomas R. Winter, Special Assistant to the Chief Counsel, Bureau of Internal Revenue, and was represented in Court by Mr. Thomas R. Winter.

A witness was sworn and testimony given on behalf of the plaintiff at the said hearing, documentary evidence and exhibits were introduced and the Court being fully advised in the facts and the law makes the following—

FINDINGS OF FACT

I.

The plaintiff corporation was organized under the laws of the State of Washington, July 5, 1940.

II.

The defendant, Clark Squire, is now and at all times herein mentioned was the duly qualified Collector of Internal Revenue for the collection district of Washington, residing at Tacoma, Washington. [11]

III.

Plaintiff corporation was organized in the manner following: Austin E. Griffiths, Jr., and his wife were for many years, prior thereto, the owners, as a Washington community, of a dairy business in and about Seattle, Washington, known as the Griffiths Dairy, which going business had assets comprised of eleven milk routes, trucks, cans, furniture and other dairy equipment of an estimated value of \$60,685.00. The business at the time of incorporation owed debts on account of the operation of said business in the amount of \$34,780.00. Said Austin E. Griffiths, Jr., was advised by officers of the Reconstruction Finance Corporation, from which Corporation he expected to obtain a loan, to form a corporation by turning over to the Corporation all of the assets of said dairy business. That it was decided to form a corporation to take over the said dairy business for the above purpose as it was thought that the said business might be carried on more advantageously if additional capital was received and particularly if prior creditors of the said business would take stock in full or part payment of their claims. Also that employees would become more interested in plaintiff's business if they became part owners thereof by taking stock therein. No persons, however, subsequent to the incorporation, bought shares of stock in the plaintiff corporation, except as hereinafter stated. There was transferred to M. Clothier 1,000 shares of treasury stock in part payment of a prior debt, and 600 shares to Donald Sell, who was to be employed by plaintiff and when

he ceased to be so employed then his shares to be taken back by plaintiff. The plaintiff corporation was incorporated on July 5, 1940, with an authorized capital of \$50,000, represented by 14,000 shares of no par [12] value stock, classified as preferred stock, and 36,000 shares of no par value stock, classified as common stock. Said Austin E. Griffiths, Jr., his wife and Byron T. Parry were the sole incorporators and the sole and first directors and officers thereof. Parry's stock was in payment of a prior debt or bonus due him. In an offer made to the Board of Directors of plaintiff corporation by Austin E. Griffiths, Jr., dated July 9, 1940, and accepted by the plaintiff corporation in its corporate minutes, assets having an estimated value of \$60,685 were conveyed to the plaintiff corporation by Austin E. Griffiths, Jr., in payment of the entire 50,000 shares of stock which was subscribed for as follows: Austin E. Griffiths, Jr., subscribed for 39,000 shares, Ragna S. Griffiths, his wife, subscribed for 9,000 shares, and Byron T. Parry subscribed for 2,000 shares, which stock had an actual value of \$25,000. However, certificates covering only 28,000 shares of the 50,000 shares subscribed for were issued to Austin E. Griffiths, Jr., Ragna S. Griffiths and Byron T. Parry, and the remainder of this said stock, being 14,000 shares of preferred stock and 8,000 shares of common stock, were donated to the plaintiff corporation by Austin E. Griffiths, Jr., to be and remain in the treasury of of said corporation as and for its own property, fully paid and non-assessable, to be later sold and

delivered for the sole use and benefit of the corporation and for such sum or sums as the Board of Directors may from time to time decide and order. Subsequently, as aforesaid, 1,000 shares and 600 shares of the treasury stock so donated were sold and transferred from the treasury of the plaintiff corporation to M. Clothier and Donald Sell, respectively.

IV.

Upon investigation by the investigating officers and [13] no documentary stamps having been affixed and cancelled with respect to either the original subscription of 50,000 shares, the donation of 22,000 shares to the treasury or the subsequent sale and transfer of 1,600 shares to Clothier and Sell, assessment of the following taxes were made by the Commissioner of Internal Revenue:

On original subscription issue
of 50,000 shares—

Austin E. Griffiths, Jr.	39,000 shares	\$42.90
Ragna S. Griffiths	9,000 shares	9.90
Byron T. Parry	2,000 shares	2.20

\$ 55.00

Donation or transfer of

22,000 shares to treasury.....1100.00

Transfer of 1,000 shares treasury

stock to M. Clothier 50.00

Transfer of 600 shares treasury

stock to Donald Sell 30.00

Total\$1235.00

V.

On October 17, 1940, and before the taxes were assessed, a sworn protest was filed on behalf of the plaintiff corporation and its incorporators, and subsequent to the assessment and on April 5, 1941, plaintiff corporation filed a claim, Form 843, dated March 24, 1941, requesting abatement of the aforementioned assessment of \$1,235.00, plus penalty and interest of \$170.15. On or about the same date, plaintiff filed an instrument captioned "Petition for Refund," addressed to Commissioner of Internal Revenue, dated March 28, 1941, the last two paragraphs of which read as follows:

"6. Petitioner respectfully represents that a reasonable and lawful Stamp Tax upon said stock taxed by your office, instead of being the sum of \$1,305.00, was and is not to exceed the sum of \$100.00.

"Wherefore, petitioner respectfully prays a return of the sum of \$20.00, being over-payment in such amount." [14]

VI.

On March 24, 1941, plaintiff corporation filed an agreement and also its protest against said tax amount with the Collector of Internal Revenue wherein it agreed to make monthly payments of \$120.00 on the 5th day of each month until the total amount of the tax heretofore assessed and interest shall have been paid.

VII.

That subsequent to the above agreement, but prior to the filing of the claim for abatement, Form 843, and petition for refund, plaintiff corporation had paid to the defendant, Collector of Internal Revenue, on March 24, 1941, the sum of \$120.00 only. However, prior to the commencement of this action, plaintiff made the following payments to the defendant Collector: \$120.00 on May 8, 1941; \$120.00 on June 10, 1941, and \$240.00 on October 8, 1941. The claim for abatement, Form 843, was considered by the Commissioner of Internal Revenue and was rejected by letter to the plaintiff on June 17, 1941. No separate action was taken by the Commissioner with respect to the "Petition for Refund", which was filed on April 5, 1941, and this action was begun on December 23, 1941.

Dated this 17 day of March, 1943.

CHARLES H. LEAVY

United States District Judge

From the foregoing Findings of Fact, the Court makes the following— [15]

CONCLUSIONS OF LAW

I.

This Court has jurisdiction of the parties and the subject matter here involved.

II.

That the plaintiff corporation, under Section 1802(a), Internal Revenue Code, as amended, did incur a stamp tax liability of only \$37.50, instead

of \$55.00, assessed on the original subscription of 50,000 shares to Austin E. Griffiths, Jr., Ragna S. Griffiths, his wife, and Byron T. Parry.

III.

That the plaintiff corporation, under Section 1802(b), Internal Revenue Code, as amended, did incur the stamp tax liability of \$1100.00, assessed on the transfer of the right of the original subscriber, Austin E. Griffiths, Jr., to receive the 22,000 shares of stock donated to the treasury of the plaintiff corporation.

IV.

The plaintiff corporation, under Section 1802(b), Internal Revenue Code, as amended, did incur the stamp tax liability of \$80.00, assessed on the transfer of 1,000 shares and 600 shares of treasury stock to M. Clothier and Donald Sell, respectively.

V.

That the defendant is entitled to judgment dismissing the plaintiff's complaint with costs to said defendant.

Dated this 17 day of March, 1943.

CHARLES H. LEAVY

United States District Judge

[16]

Plaintiff excepts to the above findings of fact that said stock had more than a nominal value of \$100.

Plaintiff excepts to conclusions of law numbers II and IV for the above reason.

Plaintiff especially excepts to the Third conclusion of law for the reason there should be in law no assessment or stamp tax on said donation to plaintiff's treasury.

The foregoing exceptions are allowed.

CHARLES H. LEAVY

United States District Judge

Presented by:

HARRY SAGER

Asst. U. S. Atty.

O. K. as to form:

AUSTIN H. GRIFFITHS

Atty. for pltf.

[Endorsed]: Filed Mar. 17, 1943. [17]

In the District Court of the United States for the
Western District of Washington, Northern
Division

No. 454

GRIFFITHS DAIRY, INC.,

Plaintiff,

vs.

CLARK SQUIRE, Collector of Internal Revenue,
Defendant.

JUDGMENT

The above-entitled cause came on regularly for trial on the 10th day of March, 1943, before the

above-entitled Court, Honorable Charles H. Leavy presiding therein, sitting without a jury.

Plaintiff appeared by its attorney, Austin B. Griffiths, and the defendant appeared by its attorneys, J. Charles Dennis, United States Attorney, and Thomas R. Winter, Special Assistant to the Chief Counsel, Bureau of Internal Revenue, and was represented in Court by Mr. Thomas R. Winter.

A witness was sworn and testimony given on behalf of the plaintiff at the said hearing, documentary evidence and exhibits were introduced and the Court being fully advised in the facts and the law and having made and entered its Findings of Fact and Conclusions of Law herein, now, therefore, it is Ordered, Adjudged and Decreed that the plaintiff's complaint be and the same is hereby dismissed with costs to the defendant to be taxed by the Clerk.

Dated this 17 day of March, 1943.

CHARLES H. LEAVY

United States District Judge

Presented by:

HARRY SAGER

Asst. U. S. Atty.

O.K. as to form:

AUSTIN GRIFFITHS

Atty. for pltf.

[Endorsed]: Filed Mar. 17, 1943. [18]

[Title of District Court and Cause.]

NOTICE OF APPEAL FROM FINAL
JUDGMENT

The above named defendant, Clark Squire, and his attorneys of record herein, J. Charles Dennis, United States attorney, and Thomas D. Winter; you and each of you, are hereby notified that notice is hereby given that Griffiths Dairy, Inc., plaintiff above named, hereby appeals to the United States Circuit Court of Appeals for the Ninth District from the Final Judgment in favor of defendant, Clark Squire, and dismissing plaintiff's Complaint entered in this action on March 18, 1943.

Dated this 9th day of April 1943.

AUSTIN E. GRIFFITHS

Attorney for Plaintiff and
Appellant, Griffiths Dairy,
Inc.

Address: Fourth and Cher-
ry Bldg.,
Seattle, Washington.

Copy received this 9th day of April, 1943.

THOMAS R. WINTER
MO

[Endorsed]: Filed Apr. 9, 1943. [19]

[Title of District Court and Cause.]

APPELLANT'S STATEMENT OF POINTS
AND ERRORS ON APPEAL

Appellant assigns the following errors and makes the following statement of points to be relied upon in the above appeal:

Error No. I.

That the Findings of Fact are erroneous in that the Court finds as a fact that all of said stock or shares had more than a nominal value of One Hundred (\$100.00) Dollars.

Error No. II.

That the second, third, fourth, and fifth Conclusions of the Court are erroneous in law because they are not supported by the Findings of Fact.

Error No. III.

That Conclusions of Law No. II. and No. IV. are each erroneous in that plaintiff is found in law to have incurred more than nominal tax upon all of said stock or shares, and in excess of One Hundred (\$100.00) Dollars.

Error No. IV.

That the Court especially erred in Conclusion of Law No. III. for the reason that there is in law no valid assessment or stamp tax upon said donation of 22,000 shares, or upon the right to donate the

same to plaintiff, and therefore said tax of Eleven Hundred (\$1,100.00) Dollars, is void.

AUSTIN E. GRIFFITHS,
Attorney for Plaintiff and
Appellant.

Copy received this 9th day of April, 1943.

THOMAS R. WINTER
MO

[Endorsed]: Filed April 9, 1943. [23]

[Title of District Court and Cause.]

CERTIFICATE OF CLERK TO TRANSCRIPT
OF RECORD ON APPEAL

United States of America,
Western District of Washington—ss.

I, Judson W. Shorett, Clerk of the District Court of the United States for the Western District of Washington, do hereby certify that the foregoing typewritten transcript of record on appeal, consisting of pages numbered 1 to 23, inclusive, is a full, true and complete copy of so much of the record, papers and other proceedings in the above and foregoing cause as is required by Appellant's Designation for Making the Record on Appeal, filed and shown herein, as the same remains of record and on file in the office of the Clerk of the District Court, at Seattle, except Item 6 of Appellant's said Designation for Making the Record on Appeal, there being none filed of record herein, and that the same

constitutes the record on appeal herein from the Judgment of the District Court of the United States for the Western District of Washington, Northern Division, to the United States Circuit Court of Appeals for the Ninth Circuit.

I do further certify that the following is a true and correct statement of all expenses, costs, fees and charges incurred by the Clerk for making record and certificate or return to the United States Circuit Court of Appeals for the Ninth Circuit, to-wit:

Clerk's fees (Act of Feb. 11, 1925) for making record, certificate or return, 66 fol. @ 5c per folio	\$3.30
Appeal fee	5.00
Clerk's Certificate to Transcript of Rec- ord on Appeal50
<hr/> Total	<hr/> \$8.80

[24]

I further certify that the foregoing fees have been paid by attorney for the appellant.

In Witness Whereof I have hereunto set my hand and affixed the official seal of said District Court at Seattle, in said District, this 22nd day of April, 1943.

[Seal]

JUDSON W. SHORETT,

Clerk

By E. REDMAYNE,

Deputy [25]

[Endorsed]: No. 10410. United States Circuit Court of Appeals for the Ninth Circuit. Griffiths Dairy, Inc., a corporation, Appellant, vs. Clark Squire, Collector of Internal Revenue, Appellee. Transcript of Record. Upon Appeal from the District Court of the United States for the Western District of Washington, Northern Division.

Filed April 26, 1943.

PAUL P. O'BRIEN,
Clerk of the United States Circuit Court of Appeals
for the Ninth Circuit.

